

EXHIBIT B

English Translation

Cost Details	Average cost per month	Expected duration period (months)	Total Expenses	Ratio	Remarks	Cost Allocation	
						Daesung	QSC
Recall Preparation Stage							
Korean attorney's fees	\$25,000	6	\$150,000	11.0%		100%	
US attorney's fees	\$15,000	6	\$90,000	6.6%		100%	
Penalty for delayed reporting	\$20,000	1	\$20,000	1.5%	Difficult to estimate cost	50%	50%
Recall Stage							
Operating expenses for local call center	\$19,200	6	\$115,200	8.5%	8 call center employees working (based on \$2,400 per person per month)	50%	50%
Newspaper advertising costs	\$5,000	6	\$30,000	2.2%	4 major newspapers		100%
Advertising expenses for dealers	\$3,000	6	\$18,000	1.3%	Menard(Hydro Smart), Standard Plumbing etc.		100%
Recall parts costs	\$22,500	6	\$135,000	9.9%	Based on 15% (4500 units) retrofitted	100%	
Parts shipping fees (Korea - >US)	\$5,000	6	\$30,000	2.2%	Based on 15% (4500 units) retrofitted	100%	
Parts shipping costs (shipment within US)	\$3,750	6	\$22,500	1.7%	Based on 15% (4500 units) retrofitted		100%
Local contractor operating expenses	\$112,500	6	\$675,000	49.6%	Based on 15% (4500 units) retrofitted	60%	40%
Campaigns (To be run simultaneously)							
Dispatch of Daesung's technical employees (3 persons)	\$15,000	3	\$45,000	3.3%	20 retrofit per day * 60 days = target of 1,200 units retrofit	100%	
Campaign operating expenses	\$5,000	3	\$15,000	1.1%	Rental car + airfare (costs for Daesung employees)	100%	
Service units (if replacement is required)	\$5,000	3	\$15,000	1.1%		100%	
Service parts	\$500	3	\$1,500	0.1%		100%	
Total	\$255,950		\$1,362,200	100.0%		\$954,100	\$408,100

Additional Expenses Expected

Facilities necessary for operation of call center;	\$22,000	Partition furniture, telephone & internet system, computer, etc.	50%	50%
Call log software	\$15,000	Based on 2 persons, 1.5 month. Includes telephone	50%	50%

English Translation

	recording function.		
\$37,000		\$18,500	\$18,500
\$1,399,200	Estimated amount to be shared	\$972,600	\$426,600
		70%	30%